

An application for exclusion should be filed during the regular listing period which is normally from January 1<sup>st</sup> through January 31<sup>st</sup> of each tax year. However, it may be filed and accepted at anytime up until June 1<sup>st</sup> of the current tax year.

When property is owned by two (2) or more persons and one or more of them qualify for the exclusion, each owner must apply separately for their share of the exclusion. Husband and wife are on the same application.

Social Security numbers are mandatory and will be used to establish the identification of the applicant.

**THIS PROGRAM IS SUBJECT  
TO AUDIT PURSUANT  
TO NORTH CAROLINA  
GENERAL STATUTE  
105-282.1(E)**



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**2015**

**PROPERTY TAX RELIEF**

**ELDERLY,  
PERMANENTLY DISABLED  
OR DISABLED VETERAN**



## Who Is Eligible?

A **permanent** resident of Cherokee County, North Carolina who

- owns and occupies the residence on or before January 1<sup>st</sup> of the current year.
- is at least 65 years of age on or before January 1<sup>st</sup> of the current year **OR** less than 65 years of age but is totally and permanently disabled on or before January 1<sup>st</sup> of the current year.
- is a Disabled Veteran or the surviving, never remarried spouse of a Disabled Veteran

### REQUIREMENTS

Completed AV-9 Application

AV-9A Certification of Disability completed by a physician licensed to practice medicine in North Carolina

Proof of Previous Year's Income  
(Does not apply to Veterans)

NCDVA-9 Certification for Disabled Veterans completed by U.S. Department of Veteran's Affairs

In some cases, a photo ID

## The Income Limit is \$29,000

Income consists of all money received from every source except gifts or inheritances. For married applicants residing with their spouse, the income of both spouses must be included, whether or not the property is in both names.

Examples of income include  
but are not limited to:

*Wages, Social Security , VA Benefits, Retirement, Pensions, Annuities, Interest, Worker's Compensation, 401K and 457 Distributions, Alimony, Unemployment, Rental Income, Business Income, Capital Gains and Gambling*

A tax return for the previous year and / or 1099s are the accepted proof of income.

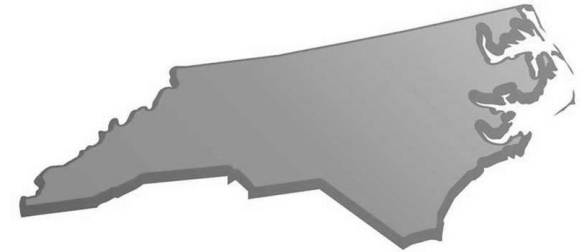


## HOW MUCH?

The exclusion amount is **the greater of \$25,000 or 50%** of the appraised value of the home and up to one (1) acre of land that the house sits on.

### VETERANS

The exclusion amount is a maximum of \$45,000



### TEMPORARY ABSENCE

A qualified owner does not lose the benefit of this exclusion because of a temporary absence from his / her permanent residence for reasons of health or while confined to a State recognized health care facility as long as the residence is unoccupied or occupied by the owner's spouse or other dependent.

### REMOVAL OF EXCLUSION

If there is a death or sale of the residence between January 1<sup>st</sup> and July 1<sup>st</sup> of the tax year, the exclusion will be removed for the current year. If the death or sale of the residence occurs after July 1<sup>st</sup> of the tax year, the exclusion will remain for the current year.